

ABSTRACT OF THE DISCLOSURE

The present invention provides a magnetic recording medium, in particular a linear recording tape for use with computers, comprising a back coat layer with proper strength and having excellent electromagnetic conversion characteristics and excellent running durability. The magnetic recording medium comprises a lower non-magnetic layer on one surface of a non-magnetic support, an upper magnetic layer on the lower non-magnetic layer, and the back coat layer on the other surface of the non-magnetic support. And the magnetic layer has a SENDUST abrasion volume  $S_{MC}$  of  $3.0 \times 10^4 (\mu\text{m})^3/\text{m}$  or less and a ratio ( $S_{BC}/S_{MC}$ ) of a SENDUST abrasion volume  $S_{BC}$  by the back coat layer to the SENDUST abrasion volume  $S_{MC}$  by the magnetic layer is in the range of 0.5 to 3.0.